

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

UNITED STATES OF AMERICA,)	
Petitioner,)	Case No. 25-mc-00011-ADC-GLS
v.)	
ANA IZQUIERDO,)	
Respondent.)	
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UNITED STATES OF AMERICA,)	
Petitioner,)	Case No. 25-mc-00012-GMM-GLS
v.)	
LUIS MARTINEZ-EBRA,)	
Respondent.)	
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UNITED STATES OF AMERICA,)	
Petitioner,)	Case No. 25-mc-00013-MAJ-GLS
v.)	
YAIRANISSE RIVERA-LOPEZ,)	
Respondent.)	
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Notice Regarding Consent to Final Resolution By a Magistrate Judge

On July 17, 2025, the Court in each of the above-captioned cases ordered the parties “to inform whether they consent to U.S. Magistrate Judge jurisdiction for all further proceedings on or before July 24, 2025.”¹ “Consent of all parties to be bound by a judgment of a magistrate judge is required by 28 U.S.C. § 636 and Fed. R. Civ. P. 73.” *New York Chinese TV Programs, Inc. v.*

¹ This includes the Respondent’s pending motion to dismiss pursuant to Fed. R. Civ. P. 12(b)(6).

U.E. Enters., Inc., 996 F.2d 21, 23 (2d Cir. 1993); *see also Jaquez v. United States*, 36 F.4th 725, 728 (7th Cir. 2022); *United States v. Bryson*, 981 F.2d 720, 724 n. 4 (4th Cir. 1992) (collecting cases). Thus, if there is not unanimous consent by the parties, the Magistrate Judge cannot exercise jurisdiction to enter a final dispositive order. The parties hereby give notice to the Court that, in each case, at least one party does not currently consent to the Magistrate Judge exercising jurisdiction to enter a final dispositive order in this matter.

As the Court mentioned in its July 17, 2025 order, absent consent of the parties, the proper procedure is for the District Judge to either (a) handle the matter, including holding a show cause hearing and entering a final order, or (b) refer the matter to the Magistrate Judge to hold a show cause hearing and enter a Report and Recommendation. *See* 26 U.S.C. § 636(b)(1); *see, e.g.*, *United States v. Christo*, 907 F. Supp. 519, 520 (D.N.H. 1995) (“The fundamental issue presented by Petitioner’s motion is whether the magistrate judge may properly order enforcement of an IRS summons pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a). The short answer is no, a magistrate judge may only issue a report and recommendation subject to *de novo* review by a presiding district court judge.”); *United States v. Captive Alternatives, LLC*, (M.D. Fla. Feb. 13, 2023) (entering report and recommendation in a summons enforcement proceeding), *report and recommendation adopted as modified*, 2023 WL 2885660 (M.D. Fla. Mar. 8, 2023). The District Judge may then consider the Report and Recommendation and enter a final, appealable order. *See, e.g.*, *United States v. Dembrowski*, 2011 WL 8335172, at *4 (D. Mass. July 19, 2011); *United States v. Moore, Ingram, Johnson & Steele, LLP*, 2020 WL 7766376 (N.D. Ga. Dec. 7, 2020) (adopting in part report and recommendation in a summons enforcement proceeding), *aff’d*, 2022 WL 3134374 (11th Cir. Aug. 5, 2022).

Furthermore, the parties agree that these cases should be assigned to a single District Judge. Currently, each of these three related cases are assigned to a different District Judge. If

necessary, the parties will file a motion asking the Court to transfer case numbers 25-mc-12 and 25-mc-13 to Aida M. Delgado-Colón, the District Judge assigned to the first-filed case, *United States v. Izquierdo*, case number 25-mc-11. See D. Pr. Local Rule 3A(a) & (b); see also D. Pr. Local Rule 42.

Dated: July 24, 2025

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